UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re: LEHMAN BROTHERS HOLDINGS INC., *et al.*, Debtors.	11 Civ. __________ Bank. Case No. 08-13555 (JMP) (Jointly Administered)
LEHMAN BROTHERS SPECIAL FINANCING INC., Plaintiff, v. FEDERAL HOME LOAN BANK OF CINCINNATI, Defendant.	Adv. Proc. No. 13-01330 (JMP)

DECLARATION OF PHILIP M. ABELSON IN SUPPORT OF FEDERAL HOME LOAN BANK OF CINCINNATI'S MOTION FOR ORDER WITHDRAWING REFERENCE PURSUANT TO 28 U.S.C. § 157(d)

I, Philip M. Abelson, hereby declare as follows:

1. I am a partner in the law firm of Proskauer Rose LLP, counsel for Federal Home Loan Bank of Cincinnati ("FHLB Cincinnati"). As an attorney admitted to practice before this Court and one of the attorneys appearing on behalf of FHLB Cincinnati in this proceeding, I respectfully submit this declaration to provide the Court with true and correct copies of the documents listed below that are referenced in the memorandum of law in support of FHLB Cincinnati's motion for an order withdrawing the reference of the complaint filed by Lehman Brothers Special Financing, Inc. ("LBSF") against FHLB Cincinnati with the Bankruptcy Court (the "Memorandum of Law").[1]

[1] Capitalized terms used but not defined herein have the meanings set forth in the Memorandum of Law.

2. A copy of the Complaint is attached hereto as Exhibit A.

3. A copy of Decision and Order Granting BNY Corp. Trustee Servs. Ltd.'s Mot. for Leave to Appeal, *Lehman Bros. Special Fin. Inc. v. BNY Corporate Trustee Servs. Ltd. (In re Lehman Bros. Holdings Inc.),* No. 09-01242 (S.D.N.Y. Sept. 21, 2010) is attached hereto as Exhibit B.

4. A copy of *Lehman Bros. Holdings, Inc. v. Ford Global Treasury, Inc. (In re Lehman Bros. Holdings, Inc.)*, No. 12 Civ. 8201, slip op. (S.D.N.Y. May 28, 2013) is attached hereto as Exhibit C.

5. A copy of Transcript of Oral Argument, *Michigan State Housing Development Authority v. Lehman Brothers Holdings Inc. (In re Lehman Brothers Holdings Inc.)*, Case No. 11-CV-3392 (JGK) (S.D.N.Y. Sept. 16, 2011) is attached hereto as Exhibit D.

6. A copy of Adversary Compl. and Objection, *Lehman Bros. Holdings Inc. v. Nomura Int'l Plc. (In re Lehman Bros. Holdings Inc.)*, No. 10-3228 (Bankr. S.D.N.Y. Apr. 23, 2010) is attached hereto as Exhibit E.

I hereby declare that the foregoing is true and correct.

Dated: June 13, 2013
New York, New York

Philip M. Abelson